DOCKET NO.: UPFF-0004 / N2437 Application No.: 10/053,085 Notice of Non-Compliant Amendment Dated: Oct. 5, 2009

## REMARKS

As an initial matter, Applicants thank the Examiner and the Primary Examiner for their courtesies extended during the telephonic discussions held on October 1 and 6, 2009, during which the Notice of Non-Compliant Amendment was discussed.

The present invention provides solid oxide fuel cells that include, *inter alia*, a solid electrolyte and a ceramic anode bonded to one another, the fuel cells being capable of directly operating on a sulfur-containing hydrocarbon fuel having two or more carbons. The inventive fuel cells accordingly enable extraction of energy from such fuels without the need for costly, energy-inefficient reformation or other pre-treatment processes.

In accordance with the aforementioned telephonic interviews, Applicants have amended the claims and adjusted the claim status identifiers as set forth above to resolve the formality issues raised in the pending Notice. Applicants note that the Examiner has agreed that the present amendments "would overcome the [35 U.S.C.] 112 rejection of record" (Oct. 5, 2009 Advisory Action at 2).

Applicants have also canceled claim 66 and its related dependent claims so to advance prosecution in this case. Applicants do not, however, concede that these or any other claims are unpatentable, and reserve the right to pursue one or more of these claims in subsequent, related applications.

Applicants respectfully submit that the claim amendments set forth place the pending claims in proper form for examination. For all of the reasons set forth in their previous responses (the entirety of which are incorporated herein by reference), Applicants submit that the rejections of the pending claims should be reconsidered and withdrawn. DOCKET NO.: UPFF-0004 / N2437 Application No.: 10/053,085 Notice of Non-Compliant Amendment Dated: Oct. 5, 2009

Accordingly, Applicants respectfully request that the office (1) enter the requested amendments to the claims; (2) reconsider and withdraw the pending objections and rejections; and (3) pass the pending claims to allowance. If the Examiner believes that additional communication will expedite prosecution of this application, the examiner is invited to telephone the undersigned at the number provided.

Dated: October 7, 2009 /Aaron B. Rabinowitz/

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